

**Form REW-1-1040 Real Estate Withholding Payment Voucher**  
**2025**  
**for Transfer of Maine Real Property**  
**by Sellers who are Individuals or Sole Proprietors**



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\*2301401\*

*To be completed by the buyer or other transferee required to withhold*

**IMPORTANT - Multiple Sellers:** A separate Form REW-1 **must** be completed for each seller receiving proceeds (see instructions).

Use **Form REW-1-1040** only for sellers who are individuals or sole proprietors, including individual members of a pass-through entity (LLC, S corporation, partnership, grantor/revocable trusts, etc.).

Check here if  
 installment sale

1. Name of **seller** (and seller's spouse, if married filing jointly on Form 1040ME) - see instructions.

|    |  |                      |                      |                                 |
|----|--|----------------------|----------------------|---------------------------------|
| a) | <input type="text"/>                   | <input type="text"/> | <input type="text"/> | <input type="text"/>            |
|    | Seller's last name                     | Seller's first name  | M.I.                 | Seller's Social Security Number |
| b) | <input type="text"/>                   | <input type="text"/> | <input type="text"/> | <input type="text"/>            |
|    | Spouse's last name (if filing jointly) | Spouse's first name  | M.I.                 | Spouse's Social Security Number |

**For pass-through entity seller only.** See instructions before completing these lines.

|    |                      |                      |   |
|----|----------------------|----------------------|---|
| c) | <input type="text"/> | <input type="text"/> | <input type="text"/>                          |
|    | Entity name          | Entity EIN           | Entity type (LLC, S corporation, trust, etc.) |

**Note:** A Form REW-1-1040, REW-1-1041, or REW-1-1120, whichever applies, must be completed for each member/owner of the entity shown on line 1c.

|    |                         |                      |                      |                      |
|----|-------------------------|----------------------|----------------------|----------------------|
| 2. | Address of seller       |                      |                      |                      |
|    | <input type="text"/>    | <input type="text"/> | <input type="text"/> | <input type="text"/> |
|    | Current mailing address | City                 | State                | ZIP code             |

|    |   |                       |                      |
|----|---|-----------------------|----------------------|
| 3. | Physical location and use of property                             |                       |                      |
|    | <input type="text"/>  | <input type="text"/>  | <input type="text"/> |
|    | Street address (if none, provide the map, block, and lot numbers) | Municipality/Township | Use of property      |

|    |                        |    |                      |    |                                   |    |                                  |
|----|------------------------|----|----------------------|----|-----------------------------------|----|----------------------------------|
| 4. | Date Property Acquired | 5. | Date of transfer     | 6. | Total consideration (sales price) | 7. | Seller's percentage of ownership |
|    | <input type="text"/>   |    | <input type="text"/> |    | \$ <input type="text"/> .00       |    | <input type="text"/> %           |

|    |   |   |                                 |
|----|---|---|---------------------------------|
| 8. | Rate of withholding - attach certificate if less than 2.5%                                      | 9.  | Amount withheld for this seller |
|    | <input type="checkbox"/> a. 2.5% of sales price   |   | \$ <input type="text"/> .00     |
|    | <input type="checkbox"/> b. Less than 2.5%<br>(Enter certificate number: <input type="text"/> ) | DO NOT SEND CASH - Make check payable to: Treasurer, State of Maine.<br>Write seller's social security number on the check. |                                 |

|     |  |     |                                    |
|-----|--|-----|------------------------------------|
| 10. | Name of buyer ( <b>withholding agent or other transferee</b> ) | 11. | Address of buyer/withholding agent |
|     | <input type="text"/>   |     | <input type="text"/>               |
|     |  |     | Current mailing address            |
| 12. | Social security number/federal ID number of withholding agent  |     | <input type="text"/>               |
|     | <input type="text"/>   |     | City                               |
|     |  |     | State                              |
|     |  |     | ZIP code                           |

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete.

|                      |                      |  |                      |
|----------------------|----------------------|--|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/>                                     | <input type="text"/> |
| Signature of buyer   | Date                 | Signature of buyer's spouse (if property held jointly)   | Date                 |
| <input type="text"/> | <input type="text"/> | <input type="text"/>                                     | <input type="text"/> |
| Signature of seller  | Date                 | Signature of seller's spouse (if married filing jointly) | Date                 |

Seller's daytime phone number

**Buyer(s) and seller(s) must retain a copy of Form REW-1-1040. See instructions.**



Electronic filing and payment requirements apply. See instructions.  
 File and pay your Maine Real Estate Withholding electronically at [revenue.maine.gov](https://revenue.maine.gov).

**NOTE:** Payments received by Maine Revenue Services will not be refunded prior to filing of the taxpayer's Maine income tax return.